



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 7, 2013

Via E-mail

Mr. Dana Perry
Chief Financial Officer
AZZ incorporated
One Museum Place, Suite 500
3100 West Seventh Street
Fort Worth, Texas 76107

Re: AZZ incorporated
Form 10-K for the fiscal year ended February 29, 2012
Filed May 10, 2012
Form 10-Q for the quarter ended August 31, 2012
Filed October 1, 2012
File No. 001-12777

Dear Mr. Perry

We have reviewed your filings and have the following comments. Please comply with the following comments in future filings. Confirm in writing that you will do so and explain to us how you intend to comply. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 10-K for the year ended February 29, 2012
Segment Operating Income, pages 18 and 20

Form 10-Q for the quarterly period ended August 31, 2012
Segment Operating Income, page 16

1. We note that you refer to Total Segment Operating Income outside of your segment footnotes. The presentation of a total segment profit or loss measure in any context other than the ASC 280-required reconciliation in the footnotes would be deemed a presentation of a non-GAAP financial measure. Accordingly, please provide the non-

Mr. Dana Perry
AZZ incorporated
January 7, 2013
Page 2

GAAP disclosures required under Item 10 of Regulation S-K. Refer to Question 104.04 of the CD&Is at <http://www.sec.gov/divisions/corpfin/guidance/nongaapinterp.htm>.

Please file all correspondence over EDGAR. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Kathryn Jacobson, Senior Staff Accountant, at (202) 551-3365 or Carlos Pacho, Senior Assistant Chief Accountant, at (202) 551-3835 if you have questions regarding comments on the financial statements and related matters. Please contact Jessica Plowgian, Attorney-Advisor at (202) 551-3367 or Kathleen Krebs, Special Counsel at (202) 551-3350 with any other questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel
Assistant Director